

Attachment 13A - Report, Footnote, or Reconciliation Mapping Changes

1st Quarter FY 2006 Reconciliation and Statement Changes

Statement Changes

Balance Sheet:

Added USSGL 1090 "FBWT Under a Continuing Resolution" to Line 1A1

Added multiple USSGLs with "Earmarked Funds" attributes to following report lines:

Fund Balance With Treasury

Investments

Accounts Receivable

Other Liabilities

Military Retirement Benefits and Other Employment Related Actuarial Liabilities

Unexpended Appropriations

Cumulative Results of Operations

Statement of Custodial Activity:

Added multiple USSGLs with "Earmarked Funds" attributes to following report lines:

Seized Iraqi Cash

Accrual Adjustments

Increases (Decreases) in Amounts to be Transferred

Statement of Net Cost:

Added multiple USSGLs with "Earmarked Funds" attributes to following report lines:

Gross Costs

Earned Revenue

Statement of Net Position:

Added multiple USSGLs with "Earmarked Funds" attributes to following report lines:

Beginning Balances

Appropriations Received

Appropriations Used

Nonexchange Revenue

Donations and Forfeitures of Cash and Cash Equivalents

Other Budgetary Financing Sources

Statement of Financing:

Added multiple USSGLs with "Earmarked Funds" attributes to following report lines:

Donations and Forfeitures of Property

Resources that Fund Expenses Recognized in Prior Periods

Other Components Requiring or Generating Resources in Future Periods

Footnote Changes

Added USSGL 1090 "FBWT Under a Continuing Resolution" to following footnotes:

Footnote 2 "Nonentity Assets"

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Footnote 3 “Fund Balance With Treasury”

Added multiple USSGLs with “Earmarked Funds” attributes to following footnotes:

Footnote 2 “Nonentity Assets”

Footnote 3 “Fund Balance With Treasury”

Footnote 4 “Investments”

Footnote 5 “Accounts Receivable”

Footnote 11 “Liabilities Not Covered by Budgetary Resources”

Footnote 15 “Other Liabilities”

Footnote 17 “Military Retirement Benefits and Other Employment Related Actuarial Liabilities”

Footnote 23 “Earmarked Funds”

Reconciliation Changes

Statement of Budgetary Resources to SF-133 Reconciliation:

SBR Line B1 to *SF-133* Line 1A (Unobligated balance brought forward)

SBR Line B2 to *SF-133* Line 2A+2B (Recoveries to prior year unpaid obligations)

SBR Line B3A+B3B+B3C to *SF-133* Line 3A1+3A2+3B+3C (Appn, borrowing, & contract authority)

SBR Line 3D1A+3D1B+3D2A+3D2B+3D3+3D4+3D5 to *SF-133* Line 3D1A+3D1B+3D2A+3D2B+3D3+3D4+3D5A+3D5B+3D5C (Spending authority from offsetting collections)

SBR Line B4 to *SF-133* Line 4A+4B+4C+4D (Non-expenditure transfers, net)

SBR Line B5 to *SF-133* Line 5 (Temporarily not available pursuant to public law)

SBR Line B6 to *SF-133* Line 6A+6B+6C+6D+6E+6F (Permanently not available)

SBR Line B7 to *SF-133* Line 7 (Total budgetary resources)

SBR Line B8A to *SF-133* Line 8A1+8A2+8A3 (Direct obligations incurred)

SBR Line B8B to *SF-133* Line 8B1+8B2+8B3 (Reimbursable obligations incurred)

SBR Line B8C to *SF-133* Line 8A1+8A2+8A3+8B1+8B2+8B3 (Total obligations incurred)

SBR Line B9A to *SF-133* Line 9A1+9A2+9A3 (Unobligated balance, apportioned)

SBR Line B8C to *SF-133* Line 8A1+8A2+8A3+8B1+8B2+8B3 (Total obligations incurred)

SBR Line B9B to *SF-133* Line 9B1+9B2 (Unobligated balance, exempt from apportionment)

SBR Line B10 to *SF-133* Line 10A+10B+10C (Unobligated balance not available)

SBR Line B11 to *SF-133* Line 11 (Total status of budgetary resources)

SBR Line B12C to *SF-133* Line 12A+12B (Obligated balance, net)

SBR Line B13 to *SF-133* Line 13 (Obligations incurred, net)

SBR Line B14 to *SF-133* Line 14 (Gross outlays)

SBR Line B15C to *SF-133* Line 15A+15B (Obligated balance transferred, net)

SBR Line B16 to *SF-133* Line 16 (Recoveries of prior year unpaid obligations, actual)

SBR Line B17 to *SF-133* Line 17 (Change in uncollected customer payments)

SBR Line B18C to *SF-133* Line 18A+18B (Obligated balance, net, end of period)

SBR Line B19A+B19B to *SF-133* Line 19A+19B (Net outlays)

Statement of Budgetary Resources to DD-725 Reconciliation:

SBR Line B3E+N3E to *DD-725* Line D (Spending authority from offsetting collections, subtotal)

Current Year to Prior Year Reconciliation:

CY SCNP Line C1+U1 to *PY SCNP* Line C9+U9 (CY beginning balances with PY ending balances)

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CY SBR Line B1+N1 to *PY SBR* Line B9A+B9B+B10+N9A+N9B+N10 (CY beginning unobligated balance with PY ending unobligated balance)

CY SBR Line B12A+B12B to *PY SBR* Line N12A+N12B+B18A+B18B+N18A+N18B (CY beginning net obligations balance with PY ending net obligations balance)

Standard Reconciliation:

SBR Line B3D1A+B3D1B+B3D2A+B3D2B+B3D4+B3D5+B2+N3D1A+N3D1B+N3D2A+N3D2B+N3D4+ N3D5+N2 to *SF* Line 2 (Spending authority from offsetting collections and recoveries)

SNC Line 4 to *SCNP* Line C7B (Net cost of operations)

SCNP Line C7B to *SF* Line 30 (Net cost of operations)

BS Line 5C+5D to *SCNP* Line C9A+C9B (Cumulative results of operations)

Standard Reconciliation (continued):

BS Line 5A+5B to *SCNP* Line U9A+U9B (Unexpended appropriations)

SF Line 7 to *SCNP* Line C5B (Transfers in/out without reimbursement)

SF Line 4 to *SBR* Line B19C (Offsetting receipts)

SF Line 8 to *SCNP* Line C5C (Imputed financing costs)

SF Line 9 to *SCNP* Line C5D (Other financing sources)

SF Line 6 to *SCNP* Line C5A2 (Donations and forfeitures of property)

SCNP Line U4D1+U4D2 to *SCNP* Line C4D1+C4D2 (Appropriations used)

SBR Line 13 to *SBR* Line 8A+8B (Obligations incurred)

SBR Line 14 to *SBR* Line 19A (Gross outlays)

Final Reports to Footnotes Reconciliation:

SCNP Line C2A+C2B+C5C to *Note 19* Line 1A+1B+2A+2B+2C+2E+2F

AFS to Budgetary 1307 Reconciliation:

1307 Line 1 to *BS* Line 1A1A+1A1B+1A1C (Fund balance with Treasury)

1307 Line 3A+3B to *BS* Line 1A3 (Intragovernmental accounts receivable)

1307 Line 11 to *BS* Line 2 (Total assets)

1307 Line 12A1+12A2 to *BS* Line 3A1 (Intragovernmental accounts payable)

1307 Line 14 to *BS* Line 4 (Total liabilities)

1307 Line 15A to *BS* Line 5A+5B (Net Position – unexpended appropriations)

1307 Line 12A3+12A4 to *BS* Line 3B (Nonfederal accounts payable)

1307 Line 3C+3D to *BS* Line 1C (Nonfederal accounts receivable)

1307 Line 16 to *BS* Line 7 (Total liabilities & net position)

1307 Line 2 to *BS* Line 6 (Total net position)

1307 Line 8+10 to *SNC* Line 1A+2 (Program gross costs & costs not assigned to programs)

1307 Line 2+3 to *SNC* Line 1B (Program earned revenue)

1307 Line 1D1B+1D1C+1D2B+1D2C+1D3B+1D3C to *SCNP* Line C5B (Other financing sources – transfers - in/out without reimbursement)

1307 Line 1B1B+1B2B to *SCNP* Line C2A+U2A (Prior period adjustments – change in accounting principles)

1307 Line H to *SF* Line 25 (Depreciation & amortization)

1307 Line 15B+15C to *BS* Line 5C+5D (Net position – cumulative results of operations)